

A
LEAP
OVER
TWENTY YEARS' EVENTS,
&c. &c.

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OVER
TWENTY YEARS' EVENTS;
BEING
A SERIES OF REMARKS
ON THE
FRENCH REVOLUTION, THE PETITIONS AGAINST THE
PROPERTY TAX,
&c. &c.
WITH THE
OUTLINES OF A TAX ON PERMANENT INCOME.
ADDRESSED TO THE BRITISH PUBLIC.

By **LUKE PIGOTT,**
AUTHOR OF AN ESSAY ON AGRICULTURE.

THE SECOND EDITION.

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1815.

ADDRESS

TO THE

BRITISH PUBLIC.

Friends, Englishmen, and Fellow-Subjects,

AS the sole motive for submitting the following pages to your consideration arose from the abhorrence I had of the ill-timed and premature meetings in different parts of the kingdom, respecting the abolition of the Property Tax; I have therefore taken the liberty to make a few brief remarks on the French Revolution, which was doubtless the cause of the grievous taxation we have experienced. Yet, notwithstanding all that has been said against the Income or Property Tax, we may find upon a thorough investigation that it does not press so hard on the lower and middle orders of the people as the Excise laws. For it must be confessed, that most of the commodities under the cognizance of the Excise falls with the

greatest pressure on the lower and middle classes; but the Property Tax touches none but those who have, or profess to have, property. Yet though I commend the principle of the Property Tax, I must strongly censure the mode of levying it. The Assessed Taxes also fall on great numbers with double and treble oppression. To obviate these evils, I have given the outlines of a Tax on Income, flattering myself that a candid Public, upon a mature consideration of the matter, will allow the mode I have recommended at least to be upon a much more equitable plan than any that has been yet levied. But it cannot be expected that this short work can contain so full an explanation of the subject as it requires; yet I hope I have said enough to have my ideas clearly understood in every particular. And in order to throw a better light on the subject, I have taken a slight review of the numerous hardships and cruelties which the bulk of the inhabitants of the United Kingdom have suffered by this long and burdensome war; and have endeavoured to point out what classes of the people justice and equity tell us should be most exempt, and what classes should most contribute to the support of the State. I have also made a few observations on the cruelties occa-

sioned by recent inclosures, and the enormities of Excisemen, Surveyors, and Inspectors of Taxes. And that the above offices, which savour so much of an arbitrary government, and are so inimical to the British constitution, may be abolished, and that a mode of taxation may be adopted more congenial to the feelings of the people, is the ardent prayer of,

Friends. Englishmen, and Fellow-Subjects,

Your dutiful Servant,

LUKE PIGOTT.

Ashbury, Berkshire,

Feb. 15, 1815.

A
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OVER
TWENTY YEARS' EVENTS.

AMONG the events of human transactions, whether we refer to Scriptural or other remote records, the French Revolution, in whatever point of view we take it, stands unparalleled. Never did the hand of Divine Providence more conspicuously appear, than it has from the very commencement of this grand commotion to the present period. Nor can any thing be more humiliating than the fall of the late King and Queen of that great nation, who once held the supreme power over a government the most splendid and arbitrary ever formed in Europe ; who were by a part of their subjects, whom their greatness had taught to contemn and despise, torn from their thrones, and, with many of their principal adherents, condemned to an ignominious and cruel death. But if we look back to the reigns of some of the Lewisses, we shall find them marked with the darkest stains of corruption, oppression, and blood : therefore if we adhere to the law of God, expressed in the second Commandment, namely, “ I am a jea-

“ lous God, visiting the sins of the fathers upon the
 “ children unto the third and fourth generation of
 “ them that hate me,” &c. we may no longer wonder
 at the tragical end of Lewis the Sixteenth, which the
 enormous crimes and innocent blood shed by his
 predecessors so loudly called for.

Nor can any thing more clearly shew how weak
 and ineffectual are the powers of men, without the
 aid of that all-potent Hand that governs all things,
 more than the efforts made by different governments
 to stop the progress of the French armies. But, alas!
 what was the result? Have we not seen nearly all the
 Potentates on the continent of Europe humbled?
 their armies defeated, and frequently by inferior
 numbers? their cities, towns, and villages plun-
 dered? their young men forced to the field of blood
 and slaughter? the princes forced to abdicate their
 thrones, while men, originally obscure, usurped them?
 But the man that aspired to the government of this
 great nation was NAPOLEON BUONAPARTE, whose
 military achievements stands unequalled, either in
 ancient or modern history. And his conquests gave
 him such a preponderance, that he assumed the title
 of *Emperor of France*; and by his sole power
 seated his brothers on the abdicated thrones of Eu-
 rope, and placed his adherents and associates in the
 highest posts of wealth and honour. After lead-
 ing victorious armies many years, with scarcely any
 impediment in his career, he found himself environed
 with all the efficient strength he required from the
 different powers he had subjugated; and with propor-

tionate resources of money, arms, and every other requisite, he equipped the most splendid and numerous army that probably ever was embodied under any monarch.

But what did this dazzling scene produce in him? It inspired him with the ambition to think his army above the power of any that could be brought against it; and perhaps forgetting the God of armies, his ill-guided passion prompted him to lead this (as he thought) invincible army to plunder and disturb a remote and peaceful people, even to Moscow, the metropolis of Russia, a distance of many hundred miles. But scarcely had he reached the place, with which he had flattered himself to make an easy conquest, than a general conflagration of the city obliged him to a precipitate retreat. Nor ever was an army destined to so disastrous a march! A great fall of snow, accompanied by very severe frost, peculiar to the climate, (the intenseness of which can hardly be conceived by the inhabitants of milder climes,) not only retarded their march, but nearly disabled them from procuring any sustenance, either by purchase or plunder.

Nor were these the only obstacles they met with; for their invasion and avarice had so roused the courage of the natives, that they flew to arms with such alacrity, and, being inured to cold and hardships, fell upon them with that impetuosity, which it is natural to suppose an enraged people would on enemies that were obviously at their mercy; and with the

complicated evils of fatigue, despair, cold, hunger, and the sword, the French army experienced a defeat and carnage beyond the most distant conception or belief. Thus this gorgeous and triumphant army, which thought itself above all human reach, was, by the secret and ever-working hand of Providence, tumbled from that height of splendour and greatness, which all the riches of plundered Europe could reflect on it, and in the space of a few weeks reduced to the last extremities of famine, death, and destruction.

But through all these calamities, their leader, the Emperor BUONAPARTE, escaped to France, to endure greater mortifications. For the Sovereigns of Europe, taking advantage of this defeat, determined on humbling this aspiring Usurper, by a well-timed and well-planned alliance ; whereby several very formidable armies were raised, and conducted with that perseverance, vigilance, and heroism, that almost insured success. It is natural that the opposers of the author of so much misery and bloodshed should have the prayers of all worthy and well-disposed people ; nor can it be conceived with what anxiety the world waited for the return of that peace, which they flattered themselves the exertions of the allied powers would speedily restore them. Nor was it long before these ardent hopes were realized. For the allies, with a courage which nothing but death could appal, entered France with such determined resolution and intrepidity, that after much gallantry and bloodshed on both sides, the Emperor

of France, who but a few months before was the greatest monarch in Christendom, was thrown from his towering heights, divested of all his titles, and obliged to stoop to the degraded state of a pensioner and exile. But melancholic people thought this much too mild a punishment, and wished him to have been destroyed, or, at least, closely imprisoned, fearing that if he had his liberty, some new commotion would ensue. And if he is the tyrant and murderer he is represented to be, their thoughts and fears were justifiable: but this time alone must discover.

Thus this expensive and bloody war, that for twenty years kept Europe in a continual state of tumult and commotion, terminated by the exertions of England and her allies: since which the allied Sovereigns, with several of their gallant leaders, have honoured us with their presence, and were greeted with that marked attention by Prince and people, which, as the restorers of peace and tranquillity, they so highly merited. Yet though England has had the happiness, under the protection of Heaven, and her securities the sea and navy, to escape internally the calamities of this war, she has contributed an ample proportion of men and money, and shared a full proportion of glory by sea and land. But when we seriously consider the ravages of this devouring war, it is a very gloomy reflection to think there is hardly a family in the United Kingdom but has to lament the absence, loss of limbs, or death, of some one of their dearest friends or relations. But we will leave this scene of death and horror, and take a slight

view of some of the effects which this protracted war has had on our own island.

In all human transactions, long practice must be allowed to make the professor of any art more perfect: so it may be remarked by this long war, that speculation and peculation were carried to a wonderful perfection; so that by these, and the aid of contractors, and some other circumstances, corn and provisions of all kinds were advanced to a very exorbitant price. In consequence, the holders of land of any tolerable magnitude (particularly those who had leases at an easy rent) found great advantage: but these extremities were a great disadvantage to the community. Many of the proprietors of lands so let, who lived independently on their rents, found, by the high price of every article of provision, that their incomes were quite inadequate to their former establishments; and seeing their tenants (who probably were too much elated by the affluence the productions of their farms provided) imitate, or perhaps exceed them in the luxury of their tables, and the fleetness of their hunters, it was very natural it should excite their envy, as they both saw and felt the inconvenience. But the proprietors thus situated, had only one alternative to obviate this galling evil; and this was, by obtaining an Act of Parliament for an inclosure, and inserting a clause therein, "That all leases existing in the parish intended to be allotted and inclosed should on such a day be null and void." This alternative gave the proprietor an opportunity of reletting his land. It was an

expedient that has perhaps been too much resorted to, although not founded on the strictest honesty, as it sets at nought a solemn contract, which owing to the change of the times in the price of corn, had proved in the tenant's favour. And no doubt many inclosures have been productive of much cruelty; to verify which assertion, I will mention a circumstance that occurred by the inclosure of Letcomb Regis, Berks.

At the commencement of the inclosure of the above parish, a person held two small farms on lease, at a very moderate rent; the lease of the largest farm had three, and the smallest six years unexpired. A clause was inserted in the Act of Parliament, directing the commissioners "to make an adequate compensation to any person holding lands by lease in the said parish." But by whatever unaccountable motive the commissioners were swayed, I know not; I only know, that the person never could obtain one farthing, although the inclosure has been finally settled more than ten years.

This and many other enormities produced by recent inclosures might be enumerated: but if we turn our eyes on the poorer classes of the villages lately inclosed, a far more distressing scene will present itself. Many people, having comfortable cottages, with a common right for a cow, which always kept them above want, were, by the intrigues of lawyers, and the influence of their opulent neighbours, almost obliged to sell. It frequently happened

that a common was a considerable distance from the village, and this circumstance was urged by the commissioners as a plea, that a very small portion of land near home would be adequate to a much greater portion of the common; therefore, where probably three acres on the common would have been their share, they were allowed but about half an acre near their homes. Thus, finding themselves in a sad predicament, by not knowing how to turn such a small lot of land to any advantage, and frequently having no money to defray the expence of the inclosure, they were often tempted to sell by some of their rich neighbours, who had large tracts of land in their occupation, (whom the dearth of corn had filled with money even to satiety, that a few pounds was not a consideration;) indeed between despair and distress they were almost compelled to sell; and when they had so done, they found the money not sufficient to set them in any kind of business; they were therefore necessitated to live on their little stock as long as they could, which the pressure of the times made very short, when they were reduced to the necessity of labouring for their families. And as their earnings would not procure them more than half a maintenance, they were then driven to the painful necessity of applying to the parish officers, or starving: and indeed with all the assistance they could get, their families had little more to subsist on than bread and water. But if any of them made a reserve of their cottage, after they had sold the land they were allowed for their common, (as many of them did,) they found, when they applied for relief, that they could

not get any ; the parish officers alleging they were not proper objects of relief while they had any property : therefore they were at last compelled to sell it for what they could get. And it frequently happened that the parish officers purchased it, when the poor creatures had the mortification to have another family, equally distressed, placed in the same house with them, to add to their wretchedness. To this deplorable state were many of the working mechanics and labourers reduced throughout the United Kingdom, which are the most numerous classes in it by more than ten to one.

But there is another class of people (though nothing like so numerous) who felt the pressure of the dearth, if possible, more than the former. These were people in a small way of business, who could not so well brook the disgrace of applying for parochial relief, (a conduct much to be commended and encouraged,) and wished to maintain themselves and families by their professions ; but instead of meeting the encouragement they deserved, they were treated with additional rigour. For, as I before observed, the high price of corn enabled some of the largest occupiers, either by purchasing or renting, to engross more, so that it produced a kind of monopoly of the land ; at least in most parishes (especially where inclosures have taken place) it became in a very few hands. And these men being (as is too commonly the case) swayed by their own interest, may be very justly compared to a corrupt administration. For at their meetings or vestries, their

affluence had such influence, that their dictates were seldom opposed ; and if they were, they had generally a majority sufficient to carry their point. At these meetings the common practice was to set the price of labour as low as possible, in order that it might be made up to a certain sum by the poor's rate. By this unjust stratagem all the little occupiers and tradesmen that were assessed were obliged to pay their respective shares toward the support and maintenance of the labourer and his family, who, if equity had been consulted, should solely have been maintained by his employer.

But if all springs of water were to run in one course, the natural consequence would be, the others must be dry, and be attended with the most baneful effects. So if we consider the effects the war has had on Great Britain, we shall find, that while a few individuals in every parish have been amassing great wealth, and living in a full tide of voluptuousness and luxury, the bulk of the inhabitants, *viz.* the mechanics and labourers, have been reduced to the greatest extremity of want, poverty, and wretchedness. Nor can we scarcely pass through any considerable village, without beholding with pity what melancholy scenes many of the ancient farm-houses present. Venerable buildings, which once were the seats of hospitality, industry, and neatness, present now nothing but want, misery, and distress.

But among all these fluctuations and changes, none have hastened these harsh extremities more

than the modern stewards employed by gentlemen of great landed property. For instead of a man of sound judgment and probity, and a tender care for the welfare of the industrious tenant, some stern attorney is frequently chosen, with no other knowledge of the matter than by name, and with no other feeling than his own interest prompts him to, with a very smooth tongue, and the most illiberal arguments. Thus he begins with persuading his employer, that his farms are too small, and that by laying a few of the small ones together, there will be a great saving of repairs, and the rent surer. And with these and other similar plausible arguments, without any consideration of the cruelties that would ensue, he prevails on his employer to consent: whereby many honest industrious men are turned out of doors, and receive such an injury thereby, that they rarely recover; while some opulent tenant is preferred, who probably had bought the steward's favour by some valuable present, or future promise of advantage. Thus by these, and other artifices, often has a whole parish been occupied by one man; and consequently the wretched inhabitants thereof become subject to his avarice and caprice.

But as this monopoly of the land has so largely contributed to the enslaving and embittering the lives of such a numerous class of the people, no subject calls so imperiously for an alleviation of the distresses it has produced; and as it is impossible to have a just conception of the extent of the mischief of this practice; so, on the other hand, it is impos-

sible to estimate the advantages which the community would receive if the number of farms were increased. For if, instead of farms being (as many are) from a thousand to fifteen hundred acres, they were reduced to the quantities of from two to five hundred acres, according to the quality of the land, (for poor soils require a tolerable quantity to be farmed to any advantage,) the number of farms would probably be increased in the proportion of four to one. Were this to be the case, it is easy to imagine how much better the land would be cultivated, and what an increase of trade of almost all descriptions it would promote.

As this practice of laying field to field, and land to land, draws on it the curse pronounced against it in holy writ, so it demands every exertion in our power to stop its further progress. I shall, therefore, after taking a view of the meetings of Petitioners against the renewal of the Property Tax, (particularly those of the Borough of Reading and the County of Berks,) take the liberty to propose a Tax on Income, which I intend should operate both as a great supply to the revenue, and as an antidote against the monopolization of the land.

The advertisement in the *READING MERCURY*, dated January 16th, 1815, began as follows :

“ READING MEETING.

“ Monday last, in consequence of a Requisition
“ to the Mayor to convene a Meeting of the

“ Aldermen, Burgesses, Clergy, and Inhabitants of
 “ this Borough, to consider the propriety of Peti-
 “ tioning Parliament against any renewal of the
 “ Property Tax, a numerous Meeting took place in
 “ the Town Hall. At eleven o’clock, the Deputy
 “ Mayor, MARTIN ANNESLEY, Esq. opened the busi-
 “ ness, by reading the Requisition, and also a Letter
 “ from his Worship, which stated, that important
 “ affairs prevented his attendance. Mr. ANNESLEY
 “ was unanimously called to the Chair.”

Whether any important affairs prevented his Wor-
 ship from attending or not, he certainly very much
 shewed his wisdom in not countenancing such a
 cabal; and every well-wisher to the British Consti-
 tution must look on that Meeting and its Resolu-
 tions as premature and partial. And what can
 be thought of those men who openly avow their
 suspicion of the faith of that Legislature, which
 never has forfeited its probity! Every honest
 man, that has any feeling for the honour of his
 country, must resent this insult to the Consti-
 tution, and earnestly pray, that the Ministry will
 treat these illiberal Resolutions with the contempt
 they so justly merit.

But to return to the speeches at the Borough
 meeting. It commenced with a long one by
 Mr. WIDOWS GOLDING; but as the bulk of it is
 very immaterial, I shall only notice the heads, and
 refer my readers for the rest to the *Reading*
Mercury, dated the sixteenth of January last.

Mr. GOLDING, after taking notice, that some of the first cities and towns in the kingdom had set the example, says, "It was one common cause that stimulated all classes of society to mingle their entreaties upon the present petition." But how false and erroneous is this assertion! Can Mr. GOLDING be so ignorant as not to know, that there are classes of people in the United Kingdom which the Property Tax does not touch or affect in the slightest degree, who exceed the number that the Tax does affect by more than twenty to one! Mr. GOLDING then introduces a speech delivered by a Gentleman in the Town Hall at Wallingford, the day when peace was proclaimed in that Borough; in which you are desired to look at this Tax in all its bearings. But look where you will, it cannot bear where there is nothing to bear on.

THOMAS NEWBURY, Esq. said he felt considerable satisfaction in seconding the Resolutions, which it was the duty of every independent man to support; and charged Ministers with the practice of making presents to the Surveyors and Inspectors, to stimulate them to levy surcharges. He then began to introduce another subject, when he was called to order by the Chairman.

Mr. REYNARD said, while this Tax was suffered to exist, he should consider himself a degraded Englishman. He lamented that, from recent circumstances, the Members for the Borough were unable to attend, as the oftener Representatives met their

constituents, he was persuaded good would result to the country.

These are some of the heads of the speeches of Mr. W. GOLDING, T. NEWBURY, Esq. and Mr. REYNARD; the latter of which confesses himself degraded; and the others must appear degraded in the eyes of every true Englishman, who, by reading their respective speeches, will find that but one sentiment pervades them all, and that is self-interest. Mr. REYNARD also laments the absence of the Members of the Borough. But it is much more to be lamented, that a set of men should thus meet to censure Ministry for what they are not in the least culpable; and for the express purpose of laying burthens on other men's shoulders, while they do not wish to touch it themselves with one of their fingers.

I shall now make a few remarks on their Resolutions.

“ Town Hall, Reading, Jan. 9, 1815.”

“ At a Meeting, convened in pursuance of a requisition to the Mayor from a considerable number of the inhabitants of this Borough, to consider the propriety of petitioning Parliament against the renewal of the Property Tax, and at the same time to draw up a suitable Petition for that purpose. Peace being now concluded with America, there can be no further pretence for the continuation of the Income Tax. MARTIN ANNESLEY, Esq. Deputy Mayor, in the Chair.”

In the first article of their Resolutions they say, "They are sensible of the blessings of Government, and that nothing but their attachment thereto could have restrained them from murmuring, and loudly complaining, in a public manner, against the Property Tax." But do they not in this very instance confute themselves? Do they not publicly and loudly complain against it, by this very meeting, and these very Resolutions? Nor is there the least doubt but this Tax will cease, at the time appointed by Parliament; but if there is occasion for the continuation of any tax, (which common sense tells us there must be,) that on Income is more eligible than any.

In the second article they say, "That a general feeling of disgust and alarm has been excited by the ambiguous answers given by the Chancellor of the Exchequer, to enquiries made in the House of Commons respecting the Income or Property Tax." But is not the Chancellor of the Exchequer much and highly to be commended, for giving ambiguous answers to any that had the impudence to ask such captious, insulting, and premature questions?

In the third article they say, "That any attempt to violate a pledge of the Legislature, would tend to destroy the confidence of the country." But I would have them know, that the violation of any pledge of the Legislature is not in the least degree suspected by the generality of the people, nor by any but such empty sycophants as themselves.

Then they say, "they object to this Tax under any modifications." But I shall endeavour hereafter to make it clearly appear, that a Tax on Income may be reduced to the most fair, equitable, and least oppressive of any Tax ever yet imposed on the nation; and likewise that it may be modified in such a way, that the inquisitorial part of it may be entirely abolished, and that numerous brood of vultures, which has been hatched, and cherished by the present mode of taxing, under the names of Informers, Surveyors, and Inspectors, so justly complained of by the people, may be totally unnecessary. But as there is nothing more contained in these Resolutions worth notice, I shall proceed to the County Meeting, held at Reading, on Thursday, the second day of February, 1815.

" Berkshire Meeting.

" Thursday a numerous Meeting of the Gentlemen, Clergy, and Freeholders of the County, was held at the Town Hall, Reading, to consider the propriety of petitioning Parliament against any renewal of the Property Tax, in consequence of a requisition to the High Sheriff, signed by the following Gentlemen. D. AGACE, W. HALLETT, Esqrs. Sir J. THROCKMORTON, Bart. R. SYMONDS, W. MILLS, J. COLLINS, W. W. CLARK, S. BATSON, C. FULLER, H. P. LEE, T. BENNETT, T. GOODLAKE, G. NELSON, Esqrs. the Reverends R. COXE, and C. B. COXE."

But before I proceed further, I must pause, and earnestly beg my countrymen (particularly those of

Berkshire) to look well to these signatures, and see if there are many among them who have sufficiently merited the approbation of their countrymen. And I would wish the occupiers of Berkshire to recollect who promoted the embodying the provisional cavalry, and the enormous and unnecessary expence the County of Berks sustained thereby; and also who were the promoters of that enormous and unnecessary mass of building at Abingdon, the new Prison, the charge of which has been so severely felt, and so justly complained of! It is well known, that many parishes in this County, which, prior to the building of this prison, paid annually about nine or ten pounds, have, ever since the commencement of this building, been paying fifty pounds: when, if one twentieth part of the money, so shamefully lavished in erecting this horrible pile, had been applied to the repairing the old prison, it would have rendered it amply commodious for every purpose required of it. And it is devoutly to be wished, that all the promoters of the building of this new prison were to be immured within its walls, until they have reimbursed the County all the expences which were so unnecessarily brought on by the building it.

But to proceed. The *Mercury* states, that the HIGH SHERIFF was unanimously called to the Chair; and having opened the business, he read a letter he had received from the Honourable Mr. NEVILLE, lamenting that distance from Reading, and the short notice given, prevented his attendance; at the same time stating his entire concurrence with the object

of the Meeting; and that all attempts that might be made in Parliament to renew this most odious Tax, would meet with his decided opposition. But had Mr. NEVILLE, instead of sending this letter of acquiescence, attended the Meeting, and informed these modern Patriots how egregiously they would violate their duty by offering this insult to the Legislature, his wisdom and feeling for Government and the community would have appeared more conspicuously, and of course much more commendable.

After the reading of this Letter, Mr. HALLETT rose, and observed, "that he considered all persons residing in the County, however low their situations, were interested in the abolition of this Tax, and therefore had a right to express their opinions." But whatever Mr. HALLETT's considerations may be, he is evidently mistaken, as it is well known there is not one in twenty throughout the County that pays one farthing to it, either directly or indirectly, and consequently cannot be interested in it. Had Mr. HALLETT applied this consideration to the Malt Tax, he would have been decidedly right. It is true the duty on Malt is ultimately paid by the Malster, but it is very obvious the consumers pay it in the end, which are principally the farmers, the mechanics, and the labourers. These classes of people are particularly interested in the Malt Tax, as they bear the greatest burden of it; but it falls with additional pressure on the farmer, as it operates so powerfully against the price of Barley; the price of Malt being at this time three times the price of Barley.

Mr. HALLETT, after noticing the origin and progress of the Property Tax up to ten per cent. then says, " he had always been in opposition to all wars, " considering them unjust and unnecessary." And if he is sincerely of that opinion, he is much to be commended ; for all good men must wish that bloody and murderous system was utterly abolished. But I hope Mr. HALLETT will acquiesce with me in acknowledging, that the fluctuations the war has occasioned have frequently been very advantageous, both to the land and stock jobber.

However, I shall for the present leave Mr. HALLETT, and refer to the last article of the Petition itself, wherein it says, " Your Petitioners most earnestly " pray, that the said Property Tax may not be suffered to rise again in any shape after its expiration " in April next." But I hope to shew these Gentlemen, and I flatter myself I shall convince them, that a Tax on Permanent Property may be so modified, that it may be levied with greater equity than any other, and without the exposure of any private property whatever.

They then say, " That weighed down by taxation " as the inhabitants of England are, they pray that " no useless embassies will be thought of to reward " those who impudently insult the people." But what do these men deserve, who, without any reason, so grossly insult the honourable Legislature of the realm ! But as the rest of the Petition contains nothing more than a variety of invidious epithets, I

shall take no further notice of it, but proceed to the sentiments of the other Gentlemen present.

MR. S. BATSON said, he could not anticipate any opposition; he should therefore content himself with seconding the Petition. And as Mr. BATSON confesses such a weakness of intellect as not to see the absurdity of this scandalous Meeting and Petition, it is no wonder he is content; nor do I in the least doubt, that, while he can enjoy the quiet protection of Government, without contributing towards its support, the more content he will be.

GENERAL GOWER said, he felt the inconvenience of the Property Tax as much as any man, but he was not prepared to go the whole length of the Petition. He objected to two parts: first, that which spoke of a recent embassy as useless and expensive; for it was unfair to condemn any man unheard: also that part which seemed to doubt the justice of the House of Commons. He thought we ought to give them credit for as much honesty as any other public body; they had a larger stake in the country, and on that ground might be supposed to administer its affairs with that impartiality and justice which was most likely to be for the benefit of all. The Property Tax was truly unfortunate, for nobody would give it a good name. Although he should stand in opposition, he certainly considered, that much good had resulted to the country at large from this Tax: it might have been injurious to individuals, but it was

impossible to frame any thing that would not in some way be oppressive. The noble General's observations are entirely correct, and clearly shew him to be a Gentleman of sense and candour, except in one instance, for which he is very excusable, allowing him to form his judgment by the sentiments of the present Meeting. What I allude to is, where the General says, "The Property Tax was truly unfortunate, as nobody would give it a good name." But was the General to know the true sense of the bulk of the people, he would find a very great majority in its favour. The merit the General ascribes to the Property Tax, in the conclusion of his speech, may also be correct: and as my Rib has just brought me a jug of good brown stout, I will do myself the high pleasure of drinking the noble General and his friends good health, and if he has no seat in Parliament, I sincerely hope he will fill the next that is vacant, as the short speech made at this Meeting plainly shews he is the very man that should be there.

With respect to Mr. MONCK, except his countenancing the discussion on the disgraceful embassy, (as they term it,) he makes many just remarks. And after allowing the equity of the Property Tax compared to the Assessed Taxes, (in which he is decidedly right,) he assigns as his reason for supporting the Petition, the little hope he had of the present men in power. But Mr. MONCK should recollect, the present men in power were not the framers of this Tax; and if they

have been guilty of any little oversights in the administration, it is not a likely way to reclaim them by insulting them with this shallow Petition.

Mr. DEAN's observations on the pressure of this Tax falling on the farmer are correct, but he makes a much worse monster of it than it is, or deserves.

Mr. WIDOWS GOLDING and Mr. DUNDAS made some common-place observations, which I shall not notice ; but finish my remarks on these odious meetings, by observing, that a Letter was sent from the town of Faringdon, signed by twenty-eight of the inhabitants, addressed to W. HALLETT, Esq. the purport of which was, to express their concurrence in the Petition for the entire abolition of the Property Tax. I suppose these Gentlemen support Mr. HALLETT, out of gratitude for his care and solicitude, in promoting the building at Faringdon of that scourge of poverty, the Work-house ; and it is very probable Mr. HALLETT may, as his mind is so transcendantly luminous, have some more distant views of gratifying his friends in that quarter ; and I should not wonder if he had some idea of inviting the Royal Family there, as he says, " why should not " the Royal Family lower ! " And in another place he says, " we may buy gold too dear, as well as a " Royal Family." And in another place he says, " he is for meeting all fairly." But certainly the country has much more reason to suspect the truth of that, than Mr. HALLETT and his followers have to suspect the faith of an Act of Parliament.

But it is really shocking to think of the vile ingratitude expressed at this and similar Meetings in different parts of the kingdom, by a set of men, many of whom, by land and stock jobbing, and consequently preying on the vitals of their country, have become rich and opulent; and instead of cheerfully contributing to support that Government, under which they derived their greatness, they treat the Ministry with the most extravagant insolence, and reproach them in the most unjustifiable manner, which even Royalty itself does not escape. And I sincerely hope and trust, nor do I in the least despair of the hearty coincidence of all true Britons, that the illustrious posterity of our ever to be revered, venerable, and most worthy Sovereign, and his virtuous, good, and exemplary Queen, may receive all the honours due to their exalted rank and greatness. Nor is it at all to be feared, but there will always be found at the helm Gentlemen of that sense, probity, and honour, that will conduct the affairs of the State to the general satisfaction of all, except that selfish and contemptible crew, who, under pretence of the reform of abuses, it is self-evident would throw the whole burden from off themselves, without the least regard on whom it fell.

This being all I think proper to say on this head, I shall now proceed to my promised mode of Taxing.

Divine Providence has not only encompassed us round with the great deep as a protection, as

though this island was the favourite of nature, but has also endued our Senators with that strength of intellect, that we enjoy the mildest government, and are blest with a code of laws the most salutary, just, and impartial, that any people were ever governed by. And with regard to our Religion, the Liturgy of our Established Church is so replete with that strength of sublimity and reason, that it cannot be superseded. And to crown these dispensations of Heaven, we have a Family at the helm, whose virtues demand our most duteous services and obedience. Yet notwithstanding the innumerable blessings of our Constitution, we are not exempt from the frailties of our nature; nor were our wholesome laws sufficient to prevent some corruptions, which the long war (and the dearth occasioned by that war) produced. But as we have the happiness to be at peace with all the world, we have every reason to expect, that after sufficient time has elapsed to fill the wide chasms the war has opened, we shall have the felicity to see the whole fabric of our inestimable Government return with renovated strength, and settle on its original solid foundation. To obtain and facilitate this desirable object, the most politic and secure way is, to blend as much as possible the interests of all classes of the inhabitants in one common union. And to this end it is requisite that the Taxes required by Government should be levied and principally collected from those who enjoy permanent incomes, or properties, in equitable proportions, according to their several abilities.

But before I proceed farther, it will be necessary to take a brief view of the peculiar situation in which the Farmer and Tradesman, and, in short, all that pay to church and poor, (as the common phrase is,) are placed, in order to ascertain what classes of the community should be most exempt from the Taxes of the State. It is well known that the said classes are compelled by the law to support all impotent people belonging to their respective parishes, and all others, who by any disease or misfortune are rendered incapable of maintaining themselves ; whereby the Farmer and Tradesman are liable to an incalculable expence. Besides these, the whole repairs of the Parish Church, and many other annual payments belonging thereto, together with County Rates, the Statute Duties, and other expences on the Roads, are considerations of great weight. Under these circumstances it is but fair to allow, that these classes of men, who have almost the whole care and trouble of employing and maintaining the bulk of the lower order of people, should have every indulgence which Government can bestow upon them. It must also be further acknowledged, that agriculture is the original source of all the necessaries as well as luxuries of life ; therefore the Farmer that employs his property, and exerts his abilities in well tilling his land, and liberally does his duty by a proper and tender attention to the relief and comfort of the distressed poor in his parish, ought to be favoured by Government, and be held in the highest estimation by all classes of the community. Nor can we plead any excuse for the disproportionate weight laid on the Farmer,

by both the Property and Assessed Taxes, but the high price of the produce of his farm. However, it must be confessed, when corn averaged nearly treble the present price, a little money was not such an object of consideration.

But I will make a comparative calculation of the disparity between the charge on the occupier and the proprietor. The stock on many farms are supposed (though in this respect they vary exceedingly) to bear a proportion to the value of the estate, about one sixth part ; and while the proprietor was paying ten per cent. on his rent, the occupier was paying seven and a half per cent. and was thus paying within sixpence in the pound as much as the proprietor, whose property was full six times of more real value than the occupier. And likewise by the present Assessed Taxes, the Farmer is grievously oppressed, as will appear by the following comparison. Suppose an arable farm to consist of four hundred acres, rent one pound per acre, and a stiff sterile soil that required additional strength to work it ; say a team of three horses to eighty acres, which would be fifteen horses, taxed at seventeen shillings and sixpence each, will amount to thirteen pounds two shillings and sixpence. Then suppose a dairy farm to consist of two hundred acres, at two pounds an acre, which brings the rent equal : but on this farm (supposing fifty acres of it to be arable) four horses would be quite sufficient for every purpose required, and the amount of charge on the four horses at seventeen shillings and sixpence each, would

be three pounds ten shillings, making a difference of nine pounds twelve shillings and sixpence. Upon a nice calculation of the profits of the two farms, it appears considerably in favour of the dairy farm. Thus it is plain that many of the Farmers of the poorest soils are paying a much larger proportion of the Assessed Taxes, than the Farmers of richer soils.

It is evident by this and many other instances which could be produced, that the Assessed Taxes are grievously oppressive and unequal, not only on the Farmers, but the trading part of the nation. For if we were to minutely consider the situation of the latter, equity and justice would tell us, they ought not to be burthened with the State Taxes. And it must be obvious to any one that has the least conception of trade and commerce, to what peculiar difficulties, frauds, and hazards, the trader is liable to. Beside, it should be recollected, what numerous classes of the community are employed by the manufacturer, the trader, and mechanic; and with what toil and anxiety the money is collected to pay them. And as the farmer, the trader, and mechanic have the sole care of providing, employing, and maintaining the bulk of the inhabitants of the United Kingdom, without the assistance of the great and opulent, justice demands that Government should impose no kind of Taxes on them that in any respect interferes or interrupts their respective businesses.

Surely nothing can be more grating to the feelings of Englishmen, than those marauders of Excisemen,

Surveyors, and Inspectors of Taxes, who in general are a set of unprincipled fellows, and seem to be employed by Government at an enormous expence, for very little other purpose than to oppress and irritate the people. And it is horrible even to think how many innocent people have suffered from these intruders of Excisemen, who have been known to enter houses of men of irreproachable character, with no other pretence than the suspecting them to have malt concealed, when they have committed the most violent outrages. But the enormities of Inspectors of Taxes are, if possible, worse than these. For by charging, as they often have done, numbers of indigent men with horses, dogs, and windows, which they had not, nor ever had, they were frequently obliged to go many miles to appeal, and to wait hours, and sometimes days, spending their time and money, while their wives and families were at home in want and misery. And it is most devoutly to be wished, that both the offices of Surveyor and Inspector (as they are entirely useless, offensive, and unnecessary) were totally abolished. And it would be a high and universal happiness to all classes of people, if all the duties on English manufactures, under cognizance of the Excise, were taken off, and additional duties laid on all manner of importations, so that the interior of the country might be entirely free from them, and that the name of an Exciseman might be no longer heard but in our ports and harbours. For as the name and office of Excisemen are so repugnant and foreign to our ancient and primitive laws and constitution, so let

us ardently hope, that in future they may have no authority over any thing except foreign commodities.

I have before given my reasons why the farmer and trader should not be charged with State Taxes ; but if it should be thought proper to charge them with any Government Taxes, the fair way would be to levy it on their rents, and not on the windows and horses. If therefore the Assessed Taxes were all taken off, and a Tax of two and a half per cent. charged on the rents, as they stand in the Poor's rate of every Parish in the nation, it would be very productive, and could not reasonably be objected to by any, nor could it be evaded ; nor scarcely would any expence attend the collecting it. But as the present horse Tax stands, many farmers of poor soils, who are obliged to keep additional strength at a great expence, and subject to numerous casualties, are paying in many instances two, three, and sometimes four times as much as many dairy farms of the same rent, which yield more profit, with a great deal less expence and hazard. Thus it is clear, that much land of the best quality is paying a less proportion of the Assessed Taxes than that of the worst quality. But by being levied on the rent, whereby the rich soil would pay its proportion, (which is very proper it should,) and striking the pay of the Surveyor and Inspector entirely off, it is very probable it would produce more real money to the revenue, than all the Assessed Taxes charged on the same people amounted to.

I shall now leave the farmer, trader, and mechanic, and attend to persons of permanent property.

In all states it is but fair, that whatever persons hold property under its Government, should in proportion to that property contribute towards its support. These persons should also consider, that such contributions are, in reality, no other than an insurance of that security to their persons and property which the Government affords them. But nothing can be more absurd, than to expect persons with small incomes can afford to pay so large a proportion from it, as those of larger incomes; for it may be justly allowed, that a person possessed of twenty pounds a year can better afford to pay a Tax of twopence in the pound from it, than he that has but ten pounds a year can afford to pay a penny in the pound: therefore, to bring it on a fair scale, it is requisite a Tax on Income should rise by moderate gradations to that extent, which may be thought sufficient for the highest sum to pay. Thus, supposing an income arising from lands and tenements above five pounds, and not exceeding ten pounds a year, was charged one penny in the pound;

				s.	d.
Above £10	and not exceeding	£20		0	2
20	-	-	30	0	3
30	-	-	40	0	4
40	-	-	50	0	5
50	-	-	60	0	6
60	-	-	70	0	7
70	-	-	80	0	8
80	-	-	90	0	9
90	-	-	100	0	10
100	-	-	110	0	11

Above	£110	and not exceeding	£120	s.	d.
				1	0
	120	-	130	1	1
	130	-	140	1	2
	140	-	150	1	3
	150	-	160	1	4
	160	-	170	1	5
	170	-	180	1	6
	180	-	190	1	7
	190	-	200	1	8
	200	-	210	1	9
	210	-	220	1	10
	220	-	230	1	11
	230	-	240	2	0
	240	-	250	2	1
	250	-	260	2	2
	260	-	270	2	3
	270	-	280	2	4
	280	-	290	2	5
	290	-	300	2	6
	300	-	310	2	7
	310	-	320	2	8
	320	-	330	2	9
	330	-	340	2	10
	340	-	350	2	11
	350	-	360	3	0
	360	-	370	3	1
	370	-	380	3	2
	380	-	390	3	3
	390	-	400	3	4
	400	-	410	3	5
	410	-	420	3	6
	420	-	430	3	7
	430	-	440	3	8
	440	-	450	3	9
	450	-	460	3	10
	460	-	470	3	11
	470	-	480	4	0

And upon all sums exceeding the last mentioned, four shillings in the pound.

These duties to be ruled and levied in their due proportion, according to the sums stated in the Poor's Rate of every parish in the United Kingdom, and collected by moieties, the same as the present Property Tax is, of the Occupiers, and by them deducted from the rent due to the Proprietors. And it is meant these charges should be levied on all lands, dwelling houses, tenements, or hereditaments in England, that are charged with parochial rates, either belonging to the Clergy or Laity: and it is a Tax which would doubly operate, namely, by supplying government with a large and sure revenue, and a check on that impolitic and injurious practice of letting land in such large quantities: and in the same proportion should all dividends or interest arising from the public funds, or from any other security sanctioned by government, be charged.

But there is another kind of income which it may be thought ought to be taxed, which is the interest arising from money advanced on personal security. As it may be fairly allowed, that the security of money so advanced is of too precarious a nature to admit of the same proportion of charge on the interest, as on interest arising from permanent securities, perhaps half the proportion may be thought sufficient. But whatever proportion of charge may be thought proper to lay on such interest. it may be managed in such a manner that it might come into the revenue without the knowledge of any one except the lender and borrower; which might be

done by government issuing stamps for the specific purpose of receipts for interest money arising from personal securities, and making it penal if any interest money arising from such securities was received without a stamp equal to the amount thereof. By this mode of taxing incomes, the inquisition into private concerns, so much and justly complained of, would be abolished; as the Poor's Rates in every parish are of a public nature; and the Directors of the Bank must of course know every particular respecting the funded Property. And all interest arising from bonds, notes of hand, or any personal securities, might be paid with the greatest secrecy by means of such stamps as before described. Were this mode adopted, there could be no need nor even pretence for those excisemen, surveyors, and inspectors, whose intrusions, frauds, and peculations disturb the peace of the whole nation, and whose unnecessary pay deprives government of such an enormous portion of the revenue.

Although I shall not expatiate on this mode of tax to the extent I might, yet it may be necessary to point out some of the most prominent features of the numerous advantages which consequently would result from it. As our Peers and Representatives have great estates and properties, they of course would contribute very largely towards it, which would naturally stimulate them to oppose all extravagance, and unnecessary lavishing away the public revenue; and the equity of it would stop all just complaints against it. It would likewise compel the avaricious to con-

tribute their due proportions to the support of the State. And as it could not any way be evaded, it would always produce the full calculation of its aggregate amount; nor would scarcely any expence attend the collection of it. But if we look through the whole system of the other Taxes, particularly the Assessed Taxes, we may easily discover what a wide field lies open for evasion. In all probability, by the emigrations of some, the lessening the number of windows, and reducing the establishments of others, any addition to the Assessed Taxes might fall very short of the estimate Ministers might expect it to produce; besides its unequal bearings on particular people, and the frauds of the offices attached to it: but by a tax on Income, without material injury to any individual, the State might be supplied, by a small addition to it, on any emergent occasion; or it might be lowered at any time, if the returns were more than required, with very little trouble or expence. In my opinion, this is the only tax on which a just estimate can be made; and therefore might with the greatest propriety, like the source from whence it would arise, be called the only permanent part of the revenue; and in all probability would produce the desired effect of increasing the number of farms. By the Excise duties being taken off, with all the Assessed Taxes, and of course the offices belonging thereto, it would promote such an increase of trade, and add such vigour and cheerfulness to that body of the people, wherein the great strength of the nation lieth, that the mechanic and labourer, by being fully employed, could live better,

and afford to give a better price for all articles of provision ; which would enable the farmer to give a higher rent for his land, and so blend the interests of all classes of the people together, that it would be of more real worth to the United Kingdom, than all the gold in the universe could purchase or procure.

THE END.

